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one seeking to recover them back to show that the payment was not voluntary.

[Ed. Note.—For cases in point, see vol. 45, Cent. Dig. Taxation, § 1013.]

5. Same—Voluntary Payments—Payment under Protest.—A mere declaration of a taxpayer, indorsed on the stub of the official's tax-book, that payment was made under protest, does not show that the payment was not made voluntarily, in the absence of any proof of pressure to make payment being brought to bear on the taxpayer.

[Ed. Note.—For cases in point, see vol. 45, Cent. Dig. Taxation, §§ 1003-1005.]

WILSON et al. v. LANGHORNE et al.

March 1, 1906.

[52 S. E. 841.]

1. Assignments for Benefit of Creditors—Rights of Assignees—Commissions.—Where the premises conveyed by an assignment for the benefit of creditors are sold by a commissioner appointed by the court in partition proceedings, and not by the trustee named in the deed of assignment, the trustee is not entitled to commissions upon the fund realized by the sale under a clause of the deed entitling him to commissions for the sale of the property by him.

2. Same—Right to Employ Counsel.—Where the creditors interested in an assignment made by their debtor were sui juris and were brought before the court in a suit to partition the assigned property, and the trustee in the assignment, while made a formal party on the ground of his ownership of the legal title, had no real interest in the suit, and the property was sold by a commissioner of the court, and the funds were paid into court by him, so that the trustee was not even entitled to commissions, the trustee could not bind the creditors otherwise represented by counsel of their own choosing by a contract employing counsel to conduct an appeal.

ARAGON COFFEE CO. v. ROGERS.

March 1, 1906.

[52 S. E. 843.]

1. Bills and Notes—Bona Fide Purchasers—Purchasers from Bona Fide Purchasers.—A purchaser of a note from a bona fide purchaser is entitled to stand in the place of the latter in enforcing the note, although he himself has notice of equities existing between the original parties.

[Ed. Note.—For cases in point, see vol. 7, Cent. Dig. Bills and Notes, §§ 937-943.]

2. Same—Repurchase by Payee.—Where the payee of a note, after